

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	11	2024		31	10	2025

Reference and administration details

Charity name	GRAMPIAN BRANCH PARACHUTE REGIMENTAL ASSOCIATION
Other names charity is known by	GPRA
Registered charity number	SC 051541
Charity's principal address	10 GAIRN CIRCLE ABERDEEN
	Postcode AB10 6BF

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	GARY HAUGHTON	Chairman		
2	ROBERT CROCKER	Vice Chairman		
3	HERBERT LAWRENCE	Branch Secretary		
4	JOHN MCDONALD	Branch Treasurer		
5	EDWARD BURNETT	Membership secretary		
6	NORRIE KERR	Trustee		
7	DOUGLAS KERR	Trustee		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

GPRA CONSTITUTION

Trustee recruitment and appointment

Member at AGM

Objectives and activities

Charitable purposes

The Grampian Branch of the Parachute Regimental Association exists to promote the efficiency of the Parachute Regiment and Airborne Forces by any charitable means including but not limited to fostering esprit de corps and maintaining contact between past and present members.

Summary of the main activities in relation to these objects

To organise functions and activities to enable members to continue associations formed during their service with the Parachute Regiment and Airborne Forces; to perform welfare and benevolent work for members of the Parachute Regiment and Airborne Forces either from its own funds, or in conjunction with the Parachute Regiment and Airborne Forces charity or any other similar charity; to assist in any way corporate bodies associated with the Parachute Regiment and Airborne Forces whose objects would further the objects of the Branch and such acts in furtherance of the above objects so far as the same are legally charitable.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Precipitating in the Aberdeen Remembrance service and parade in November and the Aberdeen Armed Forces Day parade in June.

Holding a Members and Veterans Burns Supper in January.

Holding three in store charity collections at local supermarkets during the year.

Members attended several members and veterans funerals in support of their families.

Financial review

Brief statement of the charity's policy on reserves

The branch aims to have sufficient reserves to be able to continue to fulfil its objectives.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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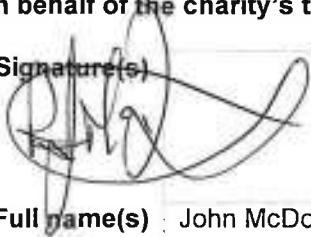
Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s) : John McDonald

Position (e.g. Chair) Branch Treasurer

Date

06-07-26

GRAMPIAN BRANCH - PARACHUTE REGIMENTAL

SC 051541

Receipts and payments accounts						
For the period from	to			to		
	01	11	2024	31	10	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	4,915				4,915	1,450
Legacies					-	
Grants	-					
Receipts from fundraising activities	1,924				1,924	483
Gross trading receipts	-				-	
Income from investments other than land and buildings	-				-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	6,839				6,839	1,933
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-				-	-
Total receipts	6,839				6,839	1,933
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,120				5,120	1,780
Grants and donations					-	
Governance costs:						480
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,120				5,120	2,260
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments					-	
A4 Sub total	-				-	-
Total payments	5,120				5,120	2,260
Net receipts / (payments)	1,719				1,719	(327)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,719				1,719	(327)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,611				3,611	3,938
	Surplus / (deficit) shown on receipts and payments account	1,719				1,719	(327)
	Cash and bank balances at end of year	5,330				5,330	3,611
	(Agree balances with receipts and payments account(s))						

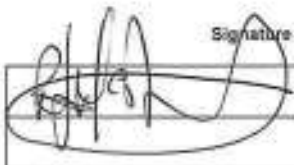
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	NONE			
		Total		

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	NONE				
		Total			

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	NONE			
		Total		

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	NONE			
		Total		

Signed by one or two trustees on behalf of all the trustees



Print Name

John McDonald

Date of approval

06-07-26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
NONE			
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£
NONE	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£
NONE		

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
NONE			

C6 Other information

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GRAMPIAN BRANCH - PARACHUTE REGIMENTAL ASSOCI SC 051541

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
DONATIONS	4,915				4,915	1,450
Total	4,915				4,915	1,450

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Total				

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
SUBSCRIPTIONS	95				95	465
FUNCTIONS	1,802				1,802	
SALES OF REGIMENTAL ITEMS	27				27	18
Total	1,924				1,924	483

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
DONATIONS	1,605				1,605	
FUNCTIONS	1,899				1,899	
SUNDRY ITEMS	1,616				1,616	1,780
Total	5,120				5,120	1,780

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Receipts from fundraising activities	Receipts from asset & investment sales	Payments for fundraising activities	Payments for asset & investment movements	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total						
cross ref error						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total						
Total receipts						
cross ref error						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total						
cross ref error						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						
Total payments						
cross ref error						
Net receipts / (payments)						
Transfers to / (from) funds					-	
Surplus / (deficit) for year						
cross ref error						
Nature and purpose of funds						

GRAMPIAN BRANCH - PARACHUTE REGIMENTAL ASSOCIATION SC 051541

Additional analysis (3)

6 Breakdown of restricted funds

	1. Income from fundraising activities	2. Income from trading activities	3. Income from investments other than land and buildings	4. Income from land and buildings	Total restricted funds	Total restricted funds last period
Receipts						
Donations						
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
GRAMPIAN BRANCH PARACHUTE REGIMENTAL ASSOCIATION

Registered charity number

SC003543

On the accounts of the charity for the period

Period start date				Period end date				
Day	Month	Year		Day	Month	Year		
01	11	2024	↑	to	31	10	2025	↑

Set out on pages

APPENDIX 2 (4 PAGES)

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Katrina E H Cutler

Date:

06-07-26

Name:

KATRINA E H CUTLER

Relevant professional qualification(s) or body (if any):

CA

Address:

BAIN HENRY REID
CHARTERED ACCOUNTANTS
28 BROAD STREET
PETERHEAD
ABERDEENSHIRE, AB42 1BY

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose